

EXHIBIT B

STROOCK

By Email and Certified Mail

December 28, 2009

Nicole De Bare
Direct Dial 212-806-6048

Evan M. Janush, Esq.
The Lanier Law Firm
343 West 145th Street
New York, NY 10031

Re: Fifth on the Park Condominium (the "Condominium")
Fifth on the Park Condo, LLC ("Sponsor")
Unit 23E (the "Unit")
Richard D. Meadow (the "Purchaser")

Dear Mr. Janush:

We are co-counsel to Hartman & Craven LLP ("Hartman") with respect to condominium sale transactions at the referenced Condominium. This letter shall serve as a response to your letter dated December 15, 2009, wherein you purport to exercise your clients' alleged right to rescind the Purchase Agreement dated May 30, 2008 ("Agreement"), based on the fact that Sponsor failed to comply with the requirements of the Interstate Land Sales Full Disclosure Act ("ILSA"), 15 U.S.C. § 1701, *et seq.* Please be advised that the Condominium is exempt from the registration requirements of ILSA by reason of one or more exemptions, which is why the Condominium was not registered with the Department of Housing and Urban Development.

Very truly yours,


Nicole De Bare

cc: Fifth on the Park Condo, LLC (by Email)
Elliot Zuckerman, Esq. (by Email)
Tracey Daniels, Esq. (by Email)
Michel Evanusa, Esq. (by Email)
Dale Degenshein, Esq. (by Email)